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RIGHT TO INFORMATION

ఆంధ్రప్రదేశ్ రాజపత్రము

THE ANDHRA PRADESH GAZETTE

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NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT

(Commercial Taxes-II)

NOTIFYING THE REGISTERED PERSON WHO DID NOT OPT FOR THE COMPOSITION LEVY UNDER SECTION 10 OF THE SAID ACT AS THE CLASS OF PERSONS WHO SHALL PAY THE STATE TAX ON THE OUTWARD SUPPLY OF GOODS AT THE TIME OF SUPPLY AS SPECIFIED IN CLAUSE (A) OF SUB-SECTION (2) OF SECTION 12 OF THE SAID ACT.

[G.O.Ms.No.567, Revenue (Commercial Taxes-II), 24th November, 2017.]

NOTIFICATION

In exercise of the powers conferred by Section 148 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act 16 of 2017) (hereafter in this notification referred to as the said Act) and in super cession of notification issued vide G.O.Ms No.487, Revenue (CT-II) Dept., Dt.31.10.2017, except as respects things done or omitted to be done before such super cession, the Government, on the recommendations of the Goods and Services Tax Council, hereby notifies the registered person who did not opt for the composition levy under section 10 of the said Act as the class of persons who shall pay the state tax on the outward supply of goods at the time of supply as specified in clause (a) of sub-section (2) of Section 12 of the said Act including in the situations attracting the provisions of Section 14 of the said Act, and shall accordingly furnish the details and returns as mentioned in Chapter IX of the said Act and the rules made there-under and the period prescribed for the payment of tax by such class of registered persons shall be such as specified in the said Act.

Dr. D. SAMBASIVA RAO,
Special Chief Secretary to Government.

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